

House Amendment 1592

PAG LIN

1 1 Amend House File 807 as follows:
1 2 #1. Page 1, by inserting before line 1 the
1 3 following:
1 4 <DIVISION I
1 5 INCOME TAX CHANGES>
1 6 #2. Page 7, line 18, by inserting after the word
1 7 <This> the following: <division of this>.
1 8 #3. Page 7, by inserting before line 21 the
1 9 following:
1 10 <DIVISION II
1 11 SALES TAXES
1 12 Sec. _____. Section 423.3, Code 2009, is amended by
1 13 adding the following new subsection:
1 14 NEW SUBSECTION. 95. a. The sales price from the
1 15 sale of new and used textbooks for use in attending a
1 16 postsecondary educational institution.
1 17 b. For purposes of this subsection:
1 18 (1) "Textbooks" means books and other
1 19 instructional materials and equipment used in
1 20 attending a postsecondary educational institution in
1 21 this state, including books and materials for
1 22 extracurricular activities, which include sporting
1 23 events, musical or dramatic events, speech activities,
1 24 or programs of a similar nature. "Textbooks" does not
1 25 include instructional books and materials used in the
1 26 teaching of religious tenets, doctrines, or worship,
1 27 the purpose of which is to inculcate those tenets,
1 28 doctrines, or worship.
1 29 (2) "Postsecondary educational institution" means
1 30 an accredited higher education institution, as defined
1 31 in section 261.92, an Iowa community college, or a
1 32 postsecondary educational institution under the
1 33 control of the state board of regents.
1 34 c. Postsecondary educational institutions are
1 35 required to provide a list of required and suggested
1 36 textbooks for all courses and the corresponding
1 37 international standard book numbers for such textbooks
1 38 at least fourteen days, or as soon as practicable,
1 39 before the start of each semester or term, at the
1 40 locations where textbooks are sold on campus and on
1 41 the internet website for the respective postsecondary
1 42 educational institution.
1 43 d. In order to receive the sales tax exemption, a
1 44 person is required to show a current official
1 45 identification card from a postsecondary educational
1 46 institution and show that the textbooks intended to be
1 47 purchased are on the list of textbooks provided by the
1 48 postsecondary educational institution under paragraph
1 49 "c".>
1 50 #4. Title page, by striking lines 1 through 7 and
2 1 inserting the following: <An Act relating to taxes by
2 2 providing for changes to the individual income tax
2 3 rates, deductions, and credits and by providing for a
2 4 sales tax exemption for textbooks and including a
2 5 retroactive applicability date provision.>
2 6 #5. By renumbering as necessary.
2 7
2 8
2 9
2 10 _____
2 10 PETTENGILL of Benton
2 11 HF 807.716 83
2 12 tw/mg:sc/23809